IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

: Mitsuhiro HIRABAYASHI, et al.

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: Hasanul Mobin

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New York, New York 10151

CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being transmitted via Electronic Filing Services on April 3, 2008.

Signature

April 3, 2008

Date of Signature

(Name of person sign

AMENDMENT UNDER 37 C.F.R. § 1.121

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Non-Final Office Action dated January 8, 2008, having a three month statutory period for replay set to expire on April 8, 2008, please amend the above-identified application as follows:

Frommer Lawrence & Haug LLP 745 Fifth Avenue New York, NY 10151 212-588-0800 **Amendments to the Claims** are reflected in the Listing of Claims which begins on page 3 of this paper.

Response/Arguments begin on page 17 of this paper.